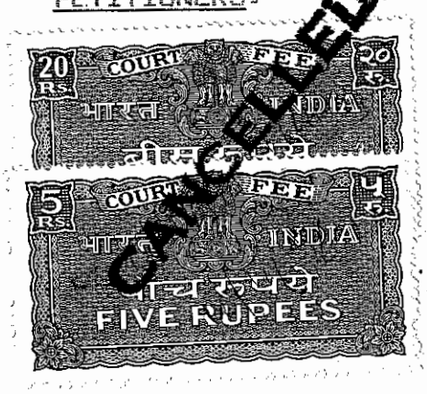
(8)

IN THE HIGH COURT OF MADHYA PRADESH AT JABALPUR

WRIT PETITION NO. 1450 OF 1996

IN THE MATTER OF :

PETITIONERS:




1. M/S RAMESH ROLLING MILLS PRIVATE LIMITED, a company duly incorporated under the relevant provisions of the Indian Companies Act, 1956, having its registered office at Agrawal Complex, Samta Colony, Raipur and a manufacturing unit at G.E.Road, Tatibandh, Raipur M.P.

2. M/S RAMESH STEEL INDUSTRIES, a partnership firm registered under the Indian Partnership Act having its principal place of business at Agrawal Complex, Samta Colony, Raipur, and a factory at G.E.Road, Tatibandh, Raipur M.P.

3. M/S AGRAWAL STEEL ROLLING MILLS, a partnership firm duly registered under the Indian Partnership Act, 1932, having its principal place of business at Agrawal Complex, Samta Colony, Raipur, and a factory at G.E.Road, Tatibandh, Raipur M.P.

4. RAMESH KUMAR AGRAWAL, aged 36 years, son of Shri Ganpat Rai Agrawal, Indian Citizen and share-holder of the Petitioner Nos. 1 and common partner of the Petitioner Nos. 2 and 3, resident of Agrawal Complex, Samta Colony, Raipur M.P.

5. PURSHOTTAM DAS AGRAWAL, aged 42 years, son of Ganpat Rai Agrawal, Indian Citizen, and share-holder and Director of the petitioner No. 1 and partner of the Petitioner No. 2, resident of Agrawal Complex, Samta Colony, Raipur M.P.

6. GANPAT RAI AGRAWAL, aged 68 years, son of late Hargovind Agrawal, Indian Citizen and share-holder of the Petitioner No. 1 and partner of the Petitioner No. 2 and 3, resident of AGrawal Complex, Samta Colony, Raipur M.P.

7. SMT. KUSUM LATA AGRAWAL, aged 40 years, wife of Shri Purshottam Das Agrawal, Indian Citizen, and share-holder of the Petitioner No. 1 and partner of the Petitioner No. 3, resident of Agrawal Complex,Samta Colony, Raipur M.P.

8. SMT. PISTO DEVI AGRAWAL, aged 65 years, wife of Shri Ganpat Rai Agrawal, Indian Citizen and share-holder of the Petitioner No. 1, resident of Agrawal Complex, Samta Colony, Raipur M.P.

9. SMT. AMITA DEVI AGRAWAL, aged 29 years, wife of Ramesh Kumar Agrawal, Indian citizen, and share-holder of the Petitioner No. 1 , resident of Agrawal Complex, Samta Colony, Raipur M.P.

VERSUS

RESPONDENTS

1. THE STATE OF MADHYA PRADESH, through the Collector, Raipur M.P.

2. THE INSPECTOR GENERAL OF REGISTRATION AND SUPERINTENDENT OF STAMPS, Government of Madhya Pradesh, Gwalior M.P.

3. THE DISTRICT REGISTRAR and Collector of Stamps, Raipur M.P.

4. ANDHRA BANK, RAIPUR BRANCH, Raipur M.P.

PETITION UNDER ARTICLES 226/227 OF THE CONSTITUTION OF INDIA

XI-HC-22

उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

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**आदेश पत्रक**

**मामला क्रमांक** WP/1450/96 **सन्** ~~200~~

..... **विरुद्ध** .....

| आदेश का दिनांक आदेश क्रमांक सहित | आदेश हस्ताक्षर सहित | कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश |
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**DIVISION BENCH**: -

**HON'BLE SHRI FAKHRUDDIN, Ag.C.J.**
**& HON'BLE SHRI SUNIL KUMAR SINHA, J.**

**11/03/2005**: -

Shri Y.K. Munshi, Sr. Adv., with Shri B.P. Sharma counsel for the petitioners.

Shri Prashant Mishra, Addl. Advocate General, with Shri N.K. Agrawal, Dy. A.G., for the State/respondents No.1 to 3.

Shri Sanjay K. Agrawal, counsel for respondent No.4.

Heard.

This case has been received on transfer from the High Court of Madhya Pradesh.

Learned counsel appearing for the State very fairly stated that this matter is squarely covered by order dated 07/02/2003 passed by the Division Bench of the High Court of Madhya Pradesh in bunch of cases bearing Writ Petition No.4854 of 1999 and the connected matters. This matter has also been reported in **2003 (I) MPJR - SN 62 {W.P. No. .4854 of 1999 – M/s. Vikas Concrete Industries Vs. State of M.P.}**

The points raised in this petition are similar to that of the points raised in aforesaid writ petitions and the same have been decided by Division Bench of the High Court of Madhya Pradesh. It is submitted that while deciding the aforesaid writ petitions, the Division Bench has observed as under:

(पीछे देखिये)

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उच्च न्यायालय, छत्तीसगढ़, बिलासपुर

## आदेश पत्रक

**मामला क्रमांक** W.P. 1450/96 **सन्** ~~200~~

..... **विरुद्ध** .....

| आदेश का दिनांक आदेश क्रमांक सहित | आदेश हस्ताक्षर सहित | कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश |
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(a) "There is a difference between the two concepts, namely, stamp duty and rate of duty;

(b) The State Legislature has the competence to provide the rates of stamp duty as per Entry 63 read with Entry 44 of List-III of the Seventh Schedule of the Constitution;

(c) There is no discrimination because a document relating to immovable property is liable to extra stamp duty under Section 75 of the 1993 Act because it is situated within the block whereas a similar property is not liable to excess duty solely on the ground it is situated within the Municipal area;

(d) Section 75 of the 1993 Act is intra vires and the proviso to Section 75 is to be given retrospective effect from the date when Section 75 came into force i.e. 25/01/1994; and

(e) The retroactivity would have limited effect so that the persons who have not paid the stamp duty would be liable to pay under the proviso but the persons who have paid under the main provision would not be entitled to refund."

XI-HC-22

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## आदेश पत्रक

मामला क्रमांक W.P.1950/96 सन् ~~200~~

..... विरुद्ध .....

| आदेश का दिनांक आदेश क्रमांक सहित | आदेश हस्ताक्षर सहित -3- | कार्यालयीन मामलों में डिप्टी रजिस्ट्रार के अन्तिम आदेश |
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Learned counsel appearing for the petitioner does not dispute this legal position.

In view of the submissions made by the counsel appearing for the parties and, particularly the fact that this matter is squarely covered by the decision of the Division Bench of High Court of Madhya Pradesh, this petition stands finally disposed of with the observations quoted above.

Learned counsel for the petitioners prays for refund of security deposit.

The security amount, if any, deposited, be refunded. There shall be no order as to costs.

**Sd/-**
**Ag. Chief Justice**

**Sd/-**
**Sunil Kumar Sinha**
**Judge**